

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

I.T.R No.137 of 1995

Date of decision:13.11.2006

The Commissioner of Income Tax, Patiala ...Petitioner

Versus

Sh.Bhupinder Sood, Chandigarh

...Respondent

**CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL**

Present: Mr.S.K.Garg Narwana, Advocate for the Revenue.

JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh arising out of its order dated 3.4.1992 passed in I.T.A.No.1178/Chandi/1991, in respect of the assessment year 1988-89.

“Whether on the facts and in the circumstance of the case, the ITAT was right in law in allowing deduction @ 40% of incentive Bonus to the assessee?

We find that the issue stands covered in favour of the Revenue and against the assessee by the judgment of this Court in B.M.Parmar V. C.I.T. (1999) 235 ITR 679. In our recent judgment dated 5.9.2006 in I.T.R. No.15 of 1995 (The Commissioner of Income Tax, Haryana, Rohtak Vs. Kamal Kishore Batra, DO, LIC, Kalanaur, Rohtak), we have answered the question in favour of the Revenue and against the assessee.

Accordingly, the question referred is answered in favour of the Revenue and against the assessee.

The reference is disposed of.

**(Adarsh Kumar Goel)
Judge**

**November13, 2006
Pka**

**(Rajesh Bindal)
Judge**